

## ABSTRACT OF THE DISCLOSURE

The present invention relates to a method of fabricating a thin-film magnetic head. A magnetic block is formed on a non-magnetic layer laminated on a lower pole. At least the non-magnetic layer is etched using the magnetic block as a mask, whereby a gap layer is formed. An insulation layer is formed in a predetermined thickness on the lower pole so as to cover the gap layer and the magnetic block. The insulation layer and the magnetic block are polished using an upper surface of the insulation layer as a polishing stop surface, whereby an upper sub-pole is formed. Then, an upper pole wider than the upper sub-pole is formed on the upper sub-pole. By this, the thickness of the upper sub-pole can be accurately set. By adopting such an upper sub-pole, recording track density can be enhanced.